

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

**MARSHALL F. NEWMAN, as he is
Trustee of the ANGELO C.
TODESCA, JR. FAMILY TRUST II,**

**Plaintiff and
Counterclaim-Defendant,**

v.

UNITED STATES OF AMERICA,

**Defendant and
Counterclaimant-Plaintiff,**

v.

SANTANDER BANK, N.A.,

**Defendant and
Counterclaim-Defendant,**

and

ALBERT M. TODESCA,

Counterclaim-Defendant.

**Civil Action No.
20-10632-FDS**

FINAL JUDGMENT

SAYLOR, C.J.

On July 15, 2022, this Court entered an Order (ECF No. 119) granting the government's unopposed motion for partial summary judgment as to Albert M. Todesca's assessed income-tax liabilities in the amount of \$97,737.38 the assessed trust-fund recovery penalties in the amount of \$296,011.32, as well as any statutory additions and interest from January 28, 2022. On August 9, 2023, the Court entered an order (ECF No. 130) granting the government's motion for

partial summary judgment enforcing federal tax liens and levies dated January 2, 2020, and July 16, 2020, against Albert M. Todesca's right to the funds in Angelo C. Todesca Jr. Family Trust II ("Trust") bank accounts, and denying plaintiff's cross-motion for summary judgment on a related wrongful levy claim. Both orders, together with this final judgment, resolve all matters in this case.

IT IS HEREBY, ORDERED, ADJUDGED, and DECREED that the United States shall recover from counterclaim-defendant Albert M. Todesca for unpaid income-tax liabilities for tax years 2008, 2009, and 2010, in the amount of \$97,737.38, plus statutory additions from and after January 28, 2022. The United States has represented it will apply the funds to be disbursed as provided below first to satisfy this liability and so it is assumed this part of this judgment will be satisfied.

IT IS HEREBY, ORDERED, ADJUDGED, and DECREED that the United States shall recover from counterclaim-defendant Albert M. Todesca for unpaid trust-fund recovery penalties pursuant to 26 U.S.C. § 6672 for the quarterly tax periods ending on March 31, 2008, June 30, 2008, September 30, 2008, December 31, 2008, March 31, 2009, June 30, 2009, September 30, 2009, December 31, 2009, March 31, 2010, and June 30, 2010, in the amount of \$296,011.32, plus statutory additions from and after January 28, 2022. This liability will be reduced by so much of the funds to be disbursed as provided below as are not required to satisfy the income-tax liabilities set forth in the preceding paragraph.

IT IS HEREBY, ORDERED, ADJUDGED, and DECREED that the United States has valid and subsisting federal tax liens upon and against all property and rights to property belonging to Albert M. Todesca, including his beneficial interest in the Angelo C. Todesca, Jr. Family Trust II.

IT IS HEREBY, ORDERED, ADJUDGED, and DECREED that each notice of levy served on Santander Bank N.A. constitutes a valid demand for distribution with which Marshall F. Newman as Trustee of the Trust is required to comply.

IT IS HEREBY, ORDERED, ADJUDGED, and DECREED that the funds deposited into the court registry, totaling \$379,575.32 plus all accrued interest, shall be disbursed to the United States to be applied to Albert M. Todesca's federal income-tax liabilities and his unpaid trust-fund recovery penalties as set forth above. Payment to the United States shall be made by check, payable to the "U.S. Department of Justice f/a/o Albert M. Todesca," with "CMN: 2020100738" on the memorandum line, and mailed to Stephanie Milton, U.S. Department of Justice, P.O. Box 55, Washington D.C., 20044.

So Ordered.

Dated: September 20, 2023

/s/ F. Dennis Saylor IV
F. Dennis Saylor IV
Chief Judge, United States District Court